

[1974 மார்ச் 27]

[96-ஆம் பக்கத்தில் இனம் 2-க்கான அடிக்குறிப்பைக் காண்க].

L.A. Bill No. 10 of 1974.

(As passed by the Assembly).

A Bill to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation Act, 1974.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by notification, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) “ Government ” means the State Government;

(2) “ laden weight ” in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, the maximum laden weight specified in such permit; if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determine in such manner as the licensing officer may deem fit;

“ laden weight ” in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, the maximum laden weight specified in such permit in respect of the trailer and, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit;

(3) “ Licensing officer ” means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act;

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(4) " Madras Metropolitan area " means the City of Madras and such Contiguous area of such city as the Government may, from time to time, specify by notification;

(5) " Motor Vehicles Act " means the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(6) " public road " means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway;

(7) " registered owner " means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act;

(8) " tax " means the tax leviable under this Act,

(9) " year " means the financial year; " half-year " means the first six months or the second six months of such year ; and " quarter " means the first three months or the second three months 's of such half-year;

(10) words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act.

3. *Levy of tax.*—(1) Subject to the provisions of sub-section (2), tax shall be levied on every motor vehicle kept or used in the State of Tamil Nadu at the rate specified for such vehicle in the Schedule.

(2) The Government may, by notification, from time to time, increase the rate of tax specified in the Schedule;

Provided that such increase shall not in the aggregate exceed 50 per cent of the rate specified in the Schedule on the date of the publication of this Act in the *Tamil Nadu Government Gazette*.

(3) All references made in this Act to the Schedule shall be considered as relating to the Schedule as for the time being amended in exercise of the powers conferred by this section.

4. *Payment of tax.*—(1) The tax levied under this Act shall be paid in the manner prescribed by the registered owner or by any other person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually, on a licence to be taken out by him for that quarter, half year or year, as the case may be.

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Explanation.—The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

(2) No motor vehicle shall be kept or used in the State of Tamil Nadu at any time unless a licence has been obtained.

(3) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, if the tax due in respect of such vehicle for the same period has already been paid by some other person.

5. *Issue of licence.*—(1) When any person pays the amount of tax due in respect of a motor vehicle or proves to the satisfaction of the licensing officer that no tax is payable in respect of such vehicle, the licensing officer shall—

(a) grant to such person a licence, in such form as may be prescribed for the period concerned; and

(b) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be, in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Motor Vehicles Act or in the case of vehicle of the under the Motor Vehicles Act or in the case of vehicle not registered or deemed to be registered under that Act, on a certificate in such form as may be prescribed.

(2) Every licence granted under sub-section (1) shall be valid throughout the State of Tamil Nadu.

6. *Issue of temporary licence.*—A temporary licence for a period not exceeding seven days or thirty days or ninety days, as the case may be, at a time, may be issued in respect of any class of motor vehicles specified in the Schedule, on payment of tax—

(a) in respect of a temporary licence exceeding thirty days, at the rate of quarterly tax;

(b) in respect of a temporary licence exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax; and

(c) in respect of a temporary licence not exceeding seven days, at the rate of one-tenth of the quarterly tax.

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7. *Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles.*—If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before paying the tax, has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who is in possession or control of such vehicle, shall be liable to pay the said tax :

Provided that nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

8. *Period with which tax is to be paid.*—The tax due under this Act shall be paid within such period, not being less than seven days or more than thirty days from the commencement of the quarter; half-year, as may be prescribed, and different periods may be prescribed for different classes of motor vehicles.

9. *Levy of surcharge on tax on certain motor vehicles.*—(1) There shall be levied on the tax a surcharge at the rate of,—

(a) five per cent of the tax on every goods vehicle; and

(b) ten per cent of the tax on every other motor vehicle not being a motor vehicle, scooter or cycle with attachment for propelling the same by mechanical power of any type;

(2) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3.

10. *Establishment of Rural Road Development Fund.*—(1) There shall be constituted for the State of Tamil Nadu a fund called the Tamil Nadu Rural Road Development Fund to which the proceeds of the surcharge collected under sub-section (1) of section 9 shall be credited.

(2) The fund constituted under sub-section (1) shall not be expended except upon the development and maintenance of public roads in the rural areas.

Explanation.—For the purpose of this sub-section, “rural area” means any area not included in—

(i) the City of Madras or of Madurai;

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(ii) any municipality governed by the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or

(iii) any township constituted under any law for the time being in force.

11. *Payment of additional tax.*—When any motor vehicle in respect of which tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid on the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

12. *Rounding off of tax, fee penalty, fine, etc.*—The amount of tax, fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

13. *Refund of tax.*—(1) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used on any public road during the whole of that quarter half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

(2) Where any tax is paid by mistake or in excess, the tax so paid or collected shall be refunded to such person in such manner and subject to such conditions as may be prescribed.

14. *Carriage of licence on vehicle and duty to stop it on demand by officer.*—(1) The licence granted in respect of a motor vehicle under sub-section (1) of section 5 or under section 6 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a licence is not so carried

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upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) Any officer of the Transport Department not below the rank of an Assistant Motor Vehicles Inspector or any police officer in uniform who is not below the rank of a Sub-Inspector, or who, being below such rank is specially authorised in this behalf by the Regional Transport Authority or such other officer as may be prescribed, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle

(3) Any person failing to stop a motor vehicle when required to do so by any of the officers specified in sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.

15. *Penalty for failure to pay tax.*—If the tax due in respect of any motor vehicle has not been paid within the period prescribed under section 8, the registered owner or the person having possession or control thereof shall—

(a) pay, in addition to the tax, a penalty of such sum, not exceeding twice the amount of the quarterly tax payable, as may be prescribed, and different sums may be prescribed for different classes of motor vehicles and for different periods; and

(b) also be punishable with fine which may extend to fifty rupees; and the amount of the tax due by him in respect of such vehicle for the quarter or quarters concerned together with the penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine.

16. *Recovery of tax or penalty as an arrear of land revenue.*—Any tax or penalty due under this Act, may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax or penalty is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax or such penalty.

17. *Utilisation of the proceeds of the tax.*—After deducting the expenses of collecting the tax under this Act and the costs incurred by the Government in exercising their administrative functions in

regard to the control of motor vehicles in this State, the balance shall be apportioned between the Government and local authorities and such apportionment shall be in accordance with such rules as may be made in this behalf.

18. *Permit to be ineffective if tax not paid.*—Notwithstanding anything contained in the Motor Vehicles Act, if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time, the tax is actually paid.

19. *Offences by companies.*—(1) Where an offence against any of the provisions of this Act or any rule made thereunder has been committed by a company, every person, who, at the time the offence was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “ company ” means anybody corporate and includes a firm, society or other association of individuals ; and

(b) “ director ” in relation to—

(i) a firm means a partner in the firm,

(ii) a society or other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be.

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20. *Exemptions.*—The Government may, by notification and subject to such conditions, if any, as the Government may, specify in such notification,—

(1) make an exemption, reduction in rate or other modification in regard to the tax payable—

(a) by any person or class of persons, or

(b) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area; and

(2) cancel or vary such exemption, reduction or other modification.

21. *Saving as to vehicles used for agricultural purposes.*—Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

Explanation.—A motor vehicle used for transporting agricultural produce of persons other than the owner cultivator shall not for the purpose of this section, be deemed to be used solely for the purposes of agriculture.

22. *Protection of action taken in good faith.*—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

23. *Procedure in certain cases.*—(1) A court taking cognizance of an offence punishable—

(i) under sub-section (1) of section 14, or

(ii) under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by any officer mentioned therein, or

(iii) under section 15, may state upon the summons to be served on the accused person that he—

(a) may appear by advocate and not in person, or

(b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding fifty rupees and in the case of an offence punishable under section 15 also, such sum on account of the tax and penalty due from him, as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

24. *Power to make rules.*—(1) The Government may make rules for carrying out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the manner in which the tax shall be paid ;

(b) the form of licence and certificate to be granted under section 5 ;

(c) the period within which the tax has to be paid ;

(d) the rate of penalty leviable under section 15 ;

(e) the manner in which and the principles according to which the proceeds of the tax shall be apportioned between the Government and local authorities.

(3) In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

25. *Publication of rules and notifications and placing them before the Legislature.*—(1) (a) All rules made under this Act shall be published in the *Tamil Nadu Government Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(2) Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall there-

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after have effect only in such modified form or be of no effect, as the case may be. so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

26. *Repeal.*—(1) The Tamil Nadu Motor Vehicles Taxation Act, 1931 (Tamil Nadu Act III of 1931) and the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952) (hereinafter in this section referred to as the said Acts) are hereby repealed.

(2) The repeal by sub-section (1) of the said Act shall not affect—

(a) the previous operation of the said Acts or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Acts; or

(c) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Acts; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture, or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if the Act had not been passed.

(3) Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment or delegation made, notification, order, instruction, or direction issued or any rule, regulation, form framed, certificate, licence or permit granted or registration effected, under the said Acts shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken under this Act.

(4) Notwithstanding anything contained in sub-section (1), any application, appeal or other proceeding made or preferred to any officer or authority under the said Acts and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, or other proceeding under this Act as if it had been in force on the date on which such application, appeal or other proceeding was made or preferred.

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THE SCHEDULE.

(See sections 3 and 6.)

Classes of vehicles.

(1)

Quarterly tax.

(2)

RS. P.

1. Motor Cycles (including tri-cycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen—
- (a) Bi-cycles below $3\frac{1}{2}$ horse-power if not used for drawing a trailer or side car. 10 00
- (b) Bi-cycles below $3\frac{1}{2}$ horse-power if used for drawing a trailer or side-car and bi-cycles of and above $3\frac{1}{2}$ horse-power whether used for drawing a trailer or side-car or not. 15 00
- (c) Tri cycles 20 00

Classes of vehicles.

(1)

Quarterly tax.

(2)

RS. P.

2. Invalid carriages 8 00
3. Goods vehicles—
- I. Goods vehicles plying for hire or reward and used for the transport of goods—
- (a) Vehicles not exceeding 3,000 Kgs. in weight laden. 250 00
- (b) Vehicles exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden. 525 00
- (c) Vehicles exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden. 725 00

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*Classes of vehicles.**Quarterly tax.*

(1)

(2)

RS. P.

(d) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden.	950 00
(e) Vehicles exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden.	1,025 00
(f) Vehicles exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden.	1,200 00
(g) Vehicles exceeding 15,000 Kgs. in weight laden.	1,200 00 (+ Rs. 25 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden.)

3. Goods Vehicles—*cont.*I. Goods vehicles plying for hire or reward and used for the transport of goods—*cont.*

(h) Trailers used for carrying goods for hire or reward other than those falling under classes 6 and 7—

(i) For each trailer not exceeding 3,000 Kgs. in weight laden.	225 00
(ii) For each trailer exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden.	325 00
(iii) For each trailer exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden.	425 00
(iv) For each trailer exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden.	575 00

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Classes of vehicles.

Quarterly tax.

(1)

(2)

RS. P.

3. Goods vehicles—cont.

II. Goods vehicles not plying for hire or reward but used for the transport of goods—cont.

(v) For each trailer exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden. 675 00

(vi) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden. 875 00

(vii) For each trailer exceeding 15,000 Kgs. in weight laden. 875 00

(+ Rs. 25 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden.)

II. Goods vehicles not plying for hire or reward but used for the transport of goods—

(a) Vehicles not exceeding 2,000 Kgs. in weight laden. 75 00

(b) Vehicles exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden. 150 00

(c) Vehicles exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden. 275 00

(d) Vehicles exceeding 4,000 Kgs. but not exceeding 5,500 Kgs. in weight laden. 400 00

(e) Vehicles exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden. 600 00

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Classes of vehicles.

(1)

Quarterly tax.

(2)

RS. P.

3. Goods vehicles—*cont.*II. Goods vehicles not plying for hire or reward but used for the transport of goods—*cont.*

(f) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden. 825 00

(g) Vehicles exceeding 12,000 Kgs. but exceeding 13,000 Kgs. in weight laden. 900 00

(h) Vehicles exceeding 13,000 Kgs. but but not exceeding 15,000 Kgs. in weight laden. 1,050 00

(i) Vehicles exceeding 15,000 Kgs. in weight laden. 1,050 00

(+ Rs. 25 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden.)

(j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7—

(i) For each trailer exceeding 2,000 Kgs. in weight laden. 75 00

(ii) For each trailer exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden. 100 00

(iii) For each trailer exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden. 150 00

(iv) For each trailer exceeding 4,000 Kgs. but not exceeding 5,500 Kgs. in weight laden. 200 00

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(1)	(2)
RS. P.	
(v) For each trailer exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden.	300 00
(vi) For each trailer exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden.	450 00
(vii) For each trailer exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden.	550 00
(viii) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden.	750 00
(ix) For each trailer exceeding 15,000 Kgs. in weight laden.	750 00

(+ Rs. 25 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden.)

4. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—

I. Vehicles permitted to carry in all—

- | | |
|---|-------|
| (a) not more than three persons including the driver. | 30 00 |
| (b) more than three persons but not more than five persons (other than the driver). | 75 00 |

II. Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)—

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<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
(i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle".	70 00
(ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages.	140 00
III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)—	
(a) Plying exclusively within the Madras Metropolitan Area—	
For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry).	50 00
(b) Plying exclusively within the limits of the City of Madurai or within the limits of one or more contiguous municipalities or on other town service routes—	
For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.	80 00
(c) Plying in routes or areas other than those falling under items (a) and (b)—	
(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service is classed as "Express Service".	140 00

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*Classes of vehicles.**Quarterly tax.*

(1)

(2)

RS. P.

- (ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services.

120 00

The tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriage of the permit holder provided the permit holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits.

5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—

(a) Weighing not more than 2,500 Kgs. unladen. 100 00

(b) Weighing more than 2,500 Kgs. unladen. 140 00

6. Fire Engines, fire tenders and road water sprinklers—

(a) Not exceeding 1,000 Kgs. in weight laden. 20 00

(b) Exceeding 1,000 Kgs. but not exceeding 1,500 Kgs. in weight laden. 30 00

(c) Exceeding 1,500 Kgs. but not exceeding 2,000 Kgs. in weight laden. 40 00

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*Classes of vehicles.**Quarterly tax.*

(1)	(2)
	RS. P.
(d) Exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden.	50 00
(e) Exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden.	60 00
(f) Exceeding 4,000 Kgs. but not exceeding 5,500 Kgs. in weight laden.	75 00
(g) Exceeding 5,500 Kgs. but not exceeding 7,500 Kgs. in weight laden.	90 00
(h) Exceeding 7,500 Kgs. but not exceeding 9,000 Kgs. in weight laden.	110 00
(i) Exceeding 9,000 Kgs. in weight laden	120 00
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps—	
(i) For each trailer not exceeding 1,000 Kgs. in weight laden.	15 00
(ii) For each trailer exceeding 1,000 Kgs. but not exceeding 1,500 Kgs. in weight laden.	20 00
(iii) For each trailer exceeding 1,500 Kgs. but not exceeding 2,000 Kgs. in weight laden.	25 00
(iv) For each trailer exceeding 2,000 Kgs. in weight laden.	40 00

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

7. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—

(a) Weighing not more than 700 Kgs. unladen.	33 00
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Quarterly tax

(1)	(2)
(b) Weighing more than 700 Kgs. but not more than 1,500 Kgs. unladen.	44 00
(c) Weighing more than 1,500 Kgs. but not more than 2,000 Kgs. unladen.	54 00
(d) Weighing more than 2,000 Kgs. but not more than 3,000 Kgs. unladen.	64 00
(e) Weighing more than 3,000 Kgs. unladen.	77 00
(f) Additional tax payable in respect of such vehicles used for drawing trailers—	
(i) For each trailer not exceeding 1 tonne in weight unladen.	12 00
(ii) For each trailer exceeding 1 tonne in weight unladen.	24 00

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

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TRUTH ALONE TRIUMPHS